

Module 4C Simulation

Identifying Dependents

1 2 3 4 5 6 7 8 9 10



In this simulation, you will take on the role of Sandya Prashad in order to learn how to identify dependents.

1 2 3 4 5 6 7 8 9 10



Module 4C Simulation



You are single and have no children. You live in the United States.

You can not be claimed as a dependent on any other person's return.

1 2 3 4 5 6 7 8 9 10

Module 4C Simulation



You work for a consulting firm. Your sources of income are your job and interest income.

1 2 3 4 5 6 7 8 9 10

Module 4C Simulation



For the last two years, your widowed father, who is 83 years old and is a U.S. citizen, has lived with you. You provide more than half of the support for your father.

1 2 3 4 5 6 7 8 9 10

Module 4C Simulation



It's the last day of the year. You have earned \$61,617 from your job and \$2,010 in interest income. Your father earned \$5,895 in interest income during the year.

To review your personal information, click **My Profile** below.

1 2 3 4 5 6 7 8 9 10

My Profile

My Profile

Name: Sandya Prashad

Employment: Employed by consulting firm

Marital status: Single

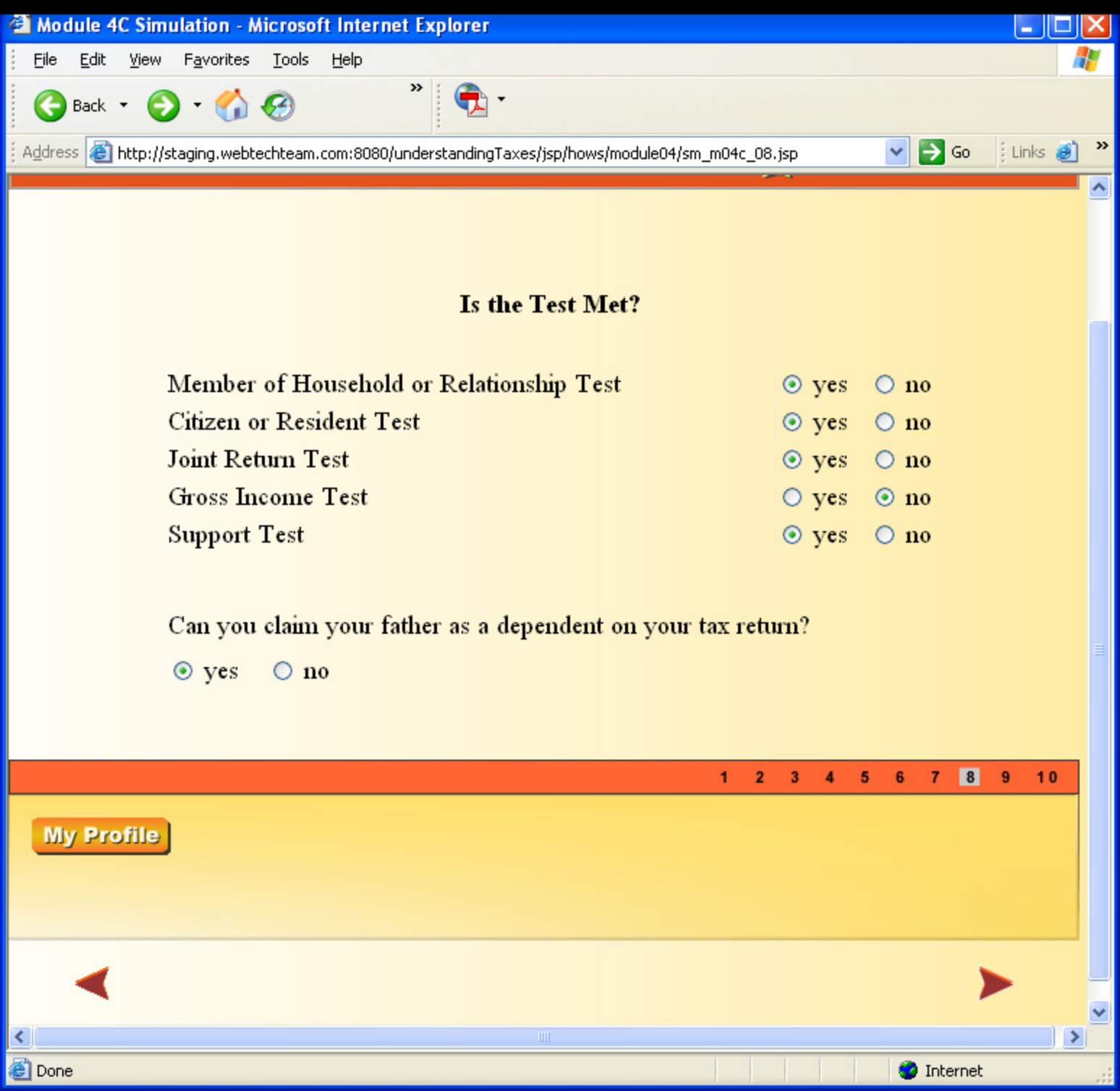
Spouse's name (if any): N/A

Children: None

U.S. citizen: Yes

Other: For the last two years, your widowed father, who is 83 years old, has lived with you. You provide almost all of the support for your father.





Is the Test Met?

- | | | |
|--|--------------------------------------|-------------------------------------|
| Member of Household or Relationship Test | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Citizen or Resident Test | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Joint Return Test | <input checked="" type="radio"/> yes | <input type="radio"/> no |
| Gross Income Test | <input type="radio"/> yes | <input checked="" type="radio"/> no |
| Support Test | <input checked="" type="radio"/> yes | <input type="radio"/> no |

Can you claim your father as a dependent on your tax return?

- ☒ yes ☐ no

1 2 3 4 5 6 7 8 9 10

My Profile



Module 4C Simulation



Let's review the solution.

Your father meets the Relationship Test — he is your father.

Your father meets the Citizen/Resident Test — he is a United States citizen.

Your father meets the Joint Return Test — he will not file a joint return.

Your father does not meet the Gross Income Test — he had \$5,895 in interest income, which is more than the exemption amount.

Your father meets the Support Test — you provided more than half of your father's support.

One of the tests is **not** met. You **cannot** claim your father as a dependent on your tax return.

1 2 3 4 5 6 7 8 9 10

My Profile

**Module 4C
Simulation**

Congratulations, Sandya! You've successfully identified that you have no dependents.

1 2 3 4 5 6 7 8 9 10

